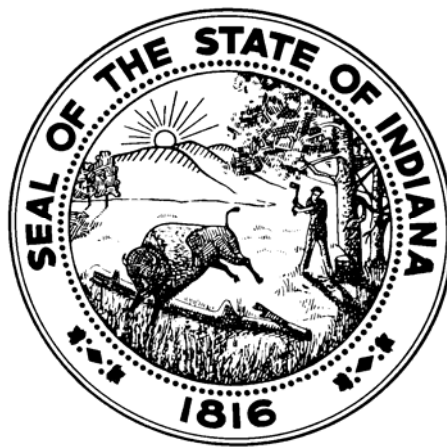


**STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2765**

REVIEW REPORT  
OF  
INDIANA GRAIN BUYERS AND WAREHOUSE LICENSING AGENCY  
STATE OF INDIANA  
April 1, 2002 to March 31, 2005





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#### AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Lieutenant Governor	Hon. Joseph Kernan Hon. Katherine Davis Hon. Rebecca Skillman	01-08-01 to 09-07-03 10-20-03 to 01-09-05 01-10-05 to 01-11-09
Director	Robert Benson Kenneth Klemme	01-08-01 to 06-03-05 06-04-05 to 01-11-09



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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA GRAIN BUYERS AND WAREHOUSE LICENSING AGENCY

We have reviewed the receipts, disbursements, and assets of the Indiana Grain Buyers and Warehouse Licensing Agency for the period of April 1, 2002, to March 31, 2005. The Indiana Grain Buyers and Warehouse Licensing Agency's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Indiana Grain Buyers and Warehouse Licensing Agency are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

July 20, 2005

INDIANA GRAIN BUYERS AND WAREHOUSE LICENSING AGENCY  
EXIT CONFERENCE

The contents of this report were discussed on August 23, 2005, with Anne Hazlett, Chief of Staff; and Steve Boyce, Deputy Chief of Staff for the Office of the Lieutenant Governor.